

County of Placer, California

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds**

**For the Fiscal Year Ended June 30, 2006
(amounts expressed in thousands)**

	Certificates of Participation	Placer County Public Finance Authority	Gold Country Settlement	Total Nonmajor Debt Service Funds
Revenues				
Use of money and property	\$ 103	\$ -	\$ 173	\$ 276
Tobacco settlement	-	-	2,481	2,481
Total revenues	103	-	2,654	2,757
Expenditures				
Current:				
General government	35	-	-	35
Debt service:				
Principal	775	-	275	1,050
Interest and fiscal charges	1,236	2	2,365	3,603
Bond issuance costs	-	315	1,561	1,876
Payment to refunded bond escrow agent	-	1,086	3	1,089
Total expenditures	2,046	1,403	4,204	7,653
Deficiency of revenues under expenditures	(1,943)	(1,403)	(1,550)	(4,896)
Other Financing Sources				
Proceeds from issuance of refunding debt	-	11,770	59,372	71,142
Premium (discount) on refunding debt	-	18	(1,459)	(1,441)
Payment to refunded bond escrow agent	-	(11,463)	(41,419)	(52,882)
Transfers in	1,917	1,086	-	3,003
Transfers out	(1,086)	-	(13,568)	(14,654)
Total other financing sources	831	1,411	2,926	5,168
Net change in fund balances	(1,112)	8	1,376	272
Fund balances, beginning of year, as restated	2,816	-	6,378	9,194
Fund balances, end of year	\$ 1,704	\$ 8	\$ 7,754	\$ 9,466